IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 29TH MAY 2007 / 8TH JYAISHTA 1929

WA.No. 1187 of 2007()

{IN WPC.7849/2007 OF THIS COURT}
.....

APPELLANT/PETITIONER:

N.H.SARMA, MANAGING PARTNER,
M/S.VINAYAKA TIMBRS AND WOOD CRAFTS,
ANANDAPALLY POST, ADOOR,
PATHANAMTHITTA.

BY ADV. SRI.JOHNSON GOMEZ

RESPONDENTS/RESPONDENTS:
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1. THE STATE OF KERALA, REPRESENTED BY THE SECRETARY TO THE GOVERNMENT, DEPARTMENT OF REVENUE, SECRETARIAT, TRIVANDRUM.

2. THE TAHSILDAR (R.R.), TALUK OFFICE, ADOOR, PATHANAMTHITTA.

3. THE ADDITIOANL SALES TAX OFFICER, ADOOR, PATHANAMTHITTA.

4. THE DISTRICT COLLECTOR, PATHANAMTHITTA.

5. THE COMMERCIAL TAX OFFICER, ADOOR, PATHANAMTHITTA.

BY SPECIAL GOVERNMENT PLEADER SRI.V.V.ASOKAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 29/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

W.A.No.1187 of 2007

Dated this the 29th day of May, 2007

JUDGMENT

H.L. DATTU, C.J.

Revenue recovery proceedings had been initiated against the appellant/petitioner pursuant to an order of assessment passed by the Assessing Authority for the assessment year 1997-98. Aggrieved by this revenue recovery proceedings, the appellant/petitioner was before this court on the ground that the assessing authority, without complying with the orders and directions issued by the first appellate authority, has issued the impugned recovery notice.

2. The learned Government Pleader had made a submission before the learned single judge to the effect that, pursuant to the orders and directions issued by the first appellate authority, the Assessing Authority has passed a revised order and thereafter had issued a demand notice inter alia directing the appellant/petitioner to pay a sum of Rs.77,150/- towards the Sales Tax due.

3. Taking into consideration the submission made by the learned Government Pleader, a learned single Judge of this court has disposed of W.P.(C)No.7849/07.

4. Aggrieved by the said order of the learned single Judge, the petitioner is before us in this appeal.

5. Learned counsel for the appellant would submit that the respondent-Assessing Authority has not passed a revised order. Assuming that it is passed, according to the learned counsel, the same is not served on the appellant and therefore, the order passed by the learned single Judge requires reconsideration.

6. Per contra, Sri.V.V.Asokan, Special Government Pleader for Taxes, submits that pursuant to the order of the first appellate authority, the Assessing Authority has passed a revised order for the assessment year 1997-98 and has issued a fresh demand notice on 14.2.2007.

7. We do not doubt the correctness of the submission made by the learned Government Pleader. However, in the interest of the assessee, we direct the Assessing Authority to serve a revised assessment order for the assessment year 1997-98 and also a demand notice, within 15 days from today.

With these observations and direction, the writ appeal is disposed of.

Sd/-
H.L. DATTU,
CHIEF JUSTICE.

Sd/-
K.T. SANKARAN,
JUDGE.

Sk/

//true copy//

P.S. To Judge.